

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**54 Wheatland  
0944 Two Dot Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
25XX Support Services - Business	4,618.37	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,212.11	1,212.11	0.00	0.00	0.00	0.00
<b>Totals</b>	5,830.48	1,212.11	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,830.48					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,212.11		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**54 Wheatland  
0945 Harlowton Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	927,623.46	924,212.18	3,411.28	0.00	0.00	0.00
21XX Support Services - Students	27,690.44	27,690.44	0.00	0.00	0.00	0.00
222X Educational Media Services	23,943.94	23,943.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,801.48	65,801.48	0.00	3,000.00	0.00	0.00
24XX Support Services - School Administration	43,971.52	43,971.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,611.50	0.00	13,361.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	118,299.11	110,799.11	0.00	7,500.00	0.00	0.00
27XX Student Transportation Services	37,696.24	37,696.24	0.00	0.00	0.00	0.00
31XX Food Services	13,289.71	13,289.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	235.42	235.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,715.42	12,715.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,660.41	4,660.41	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,307,538.65	1,265,015.87	16,773.11	10,500.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,307,538.65					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 16,773.11/1,265,015.87		1.33%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**54 Wheatland**  
**0946 Harlowton H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	769,058.31	766,269.29	2,789.02	0.00	0.00	0.00
21XX Support Services - Students	31,566.84	31,566.84	0.00	0.00	0.00	0.00
222X Educational Media Services	28,941.15	28,941.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,661.98	85,394.98	0.00	3,267.00	0.00	0.00
24XX Support Services - School Administration	30,000.14	30,000.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,227.67	0.00	13,163.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	107,946.79	100,446.79	0.00	7,500.00	0.00	0.00
27XX Student Transportation Services	48,076.18	48,076.18	0.00	0.00	0.00	0.00
31XX Food Services	118,599.92	118,599.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,916.17	29,916.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,551.84	54,551.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,000.00	0.00	XXXXXXXXXX	15,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,960.33	1,960.33	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,356,507.32	1,295,723.63	15,952.61	25,767.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,356,507.32					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 15,952.61/1,295,723.63		1.23%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**54 Wheatland  
0947 Shawmut Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	67,729.42	67,729.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,055.89	5,055.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	466.44	466.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,470.25	0.00	6,470.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,941.12	7,941.12	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,505.17	0.00	XXXXXXXXXX	2,505.17	0.00	0.00
<b>Totals</b>	90,168.29	81,192.87	6,470.25	2,505.17	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	90,168.29					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 6,470.25/81,192.87		7.97%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**54 Wheatland  
0948 Judith Gap Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	324,395.33	324,395.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,484.86	2,484.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,495.96	8,495.96	0.00	0.00	0.00	0.00
222X Educational Media Services	3,062.98	3,062.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,034.17	17,034.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,867.40	0.00	21,073.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,695.59	40,695.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	30,913.15	30,913.15	0.00	0.00	0.00	0.00
31XX Food Services	51,899.18	45,249.18	0.00	6,650.00	0.00	0.00
34XX Extracurricular - Activities	1,061.22	1,061.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,067.83	8,067.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,464.93	0.00	XXXXXXXXXX	4,464.93	0.00	0.00
62XX Resources Transferred to Other School Districts or	20,944.46	20,944.46	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	538,387.06	502,404.73	21,073.89	11,114.93	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	538,387.06					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 21,073.89/502,404.73		4.19%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**54 Wheatland**  
**0949 Judith Gap H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	302,380.81	302,380.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,946.91	5,946.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,791.97	4,791.97	0.00	0.00	0.00	0.00
222X Educational Media Services	2,857.61	2,857.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	26,428.61	26,428.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,580.79	28,580.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,686.58	0.00	13,893.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	62,739.16	62,739.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	35,228.31	35,228.31	0.00	0.00	0.00	0.00
31XX Food Services	14,933.09	14,933.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,406.73	3,406.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,190.38	24,190.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,591.80	2,591.80	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	531,762.75	514,076.17	13,893.07	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	531,762.75					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 13,893.07/514,076.17		2.70%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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